



4004

ANNUAL REPORT

OF

Name: STOCKBRIDGE & SHERWOOD TELEPHONE COMPANY

Principal Office: PO BOX 5158
P.O. BOX 5158
MADISON, WI 53717-1707

For the Year Ended: DECEMBER 31, 2000

TELECOMMUNICATIONS UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 267-9504

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Unless otherwise indicated, the information requested in this report should be taken from the accounts and other records in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin in docket 05-US-102. The definitions and instructions contained therein should also apply to the report wherever applicable. A query or response concerning information contained in this report regarding any practice or transaction should not be construed as indicating conformity to accounting or other pertinent regulations.
2. Please follow all instructions and answer each question fully and accurately. Provide additional information as necessary to avoid misunderstandings or misleading responses. Abbreviations listed on page 6 may be used. However, please show the exact name of the respondent in full on the Identification and Ownership page.
3. Wherever information is requested in a "note", please show that information in the space provided, or make reference to the adjacent page or insert where the note may be found. Please also identify each note. Footnote capability is included in the annual report software program. Please use it where necessary to fully explain particulars in the annual report.
4. Numeric items are limited to digits (0-9). A minus sign "-" should be entered in the software program to indicate negative values. Do not use parentheses for numeric values. The program will convert the minus sign to parentheses when a hard copy of the annual report is printed. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
5. Please report all dollar amounts to the nearest whole dollar.
6. This annual report should be complete in all respects. Unless otherwise authorized, avoid references to returns of former years or to other reports.
7. Wherever schedules call for data from the previous year and such data were reported in the previous annual report, that previous year's data should be reported without modification. If modified, an appropriate footnote indicator and explanation should be included in the current year's annual report.
8. Where part or all of the report is prepared by other than utility personnel, a disclosure is required in the "Individual or firm, if other than utility employee, preparing this report" portion of the Identification and Ownership schedule, which describes the nature and extent of work performed.
9. Please print a hard copy of the annual report on 20 pound or heavier paper, sign it and compare with the electronic copy before officially filing it with the Public Service Commission of Wisconsin.

TABLE OF CONTENTS

Schedule Name	Page
Cover Page	1
General Rules for Reporting	2
Signature Page	3
Table of Contents	4
Annual Telecommunications Report Glossary of Terms	5
Abbreviations Used in Annual Reports	6
Identification and Ownership	7
Income Statement - Total Company	8
Notes to Income Statement or Balance Sheet	9
Balance Sheet - Assets (Class B Use Accounts Designated By *)	10
Balance Sheet - Liabilities (Class B Use Accounts Designated By *)	11
Important Changes During the Year	13
Affiliate Abbreviations	14
Affiliated Interest Transactions	15
Affiliated Assets and Liabilities	16
Telecommunications Plant in Service Class A & B	22
Telecommunications Plant in Service Class A & B (Sub-Class Accounts)	24
Accumulated Depreciation Class A & B	26
Accumulated Depreciation Class A & B (Sub-Class Accounts)	28
Net Deferred Operating Income Taxes (Acct. 1350, 1410, 1437, 4100, 4340, 4341 & 4361)	30
Retained Earnings (Acct. 4550)	37
Revenues - Class A & B (Class B Use Accounts Designated By *)	40
Expenses - Class A & B	41
Calculation of Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	43
Calculation of Assessable Revenues for Universal Service Fund Assessment Purposes	43
Other Income Accounts	44
Nonregulated Activities	45
Distribution of Salaries and Wages	46
Telephone Calls and Minutes of Use Per Month	47
Access Usage	48
Outside Plant Statistics at End of Year	49
Special Access Circuits in Use at End of Year	49
Service Data	50
Service Data - End of Year	52
Equipment Abbreviations	54
Manufacturer Abbreviations	54
Central Office Data - End of Year	55
General, Schedule Level and Schedule Line Footnotes	56

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Access Line	Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency transmission, and/or time slot transmission. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice channel or a 64 kilobits per second digital channel.
Analog Signal	A signal that varies in a continuous manner such as voice or music. An analog signal must be contrasted with a digital signal which can assume only discrete values.
Cellular System	A high capacity land mobile radio system in which an assigned frequency spectrum is divided into discrete channels that are assigned to a cellular geographic serving area.
Central Office	A switching unit in a telephone system providing service to the general public, having the necessary equipment and operating arrangements for terminating and interconnecting lines and trunks.
Centrex	A service for customers with many stations that permits station-to-station dialing, one listed directory number for the customer, direct inward dialing to a particular station and station identification on outgoing calls. The switching functions are performed in a central office (stand alone, host or remote).
Channel	An electrical communications path between two or more points. A single pair of wires may provide more than one channel. A channel may also be provided by microwave.
Customer	A person who uses a telephone as a subscriber.
Digital Signal	A signal that has a limited number of discrete states. This may be contrasted with an analog signal that varies in a continuous manner and may have an infinite number of states.
Equal Access	The ability of the subscriber to use any long distance service by dialing the same number of digits.
Exchange	A defined area served by one or more central offices regardless of technical serving arrangements within which the company furnishes service at rates and rules prescribed for that area in the company's filed tariffs. The area is not necessarily marked by political boundaries or the location of host or remote switching units.
Extended Area Service (EAS)	The ability of a customer to call customers in other exchanges at no additional charge or at an additional charge per tariff.
Extended Community Calling (ECC)	The ability of a customer to call customers in other exchanges at rates usually above EAS rates but below toll rates for comparable distances. Rates generally include a duration element.
Feature Group A	Line-side originating and terminating LATA access for which an originating subscriber dials an assigned telephone number that connects to a specific interexchange carrier (IC). The IC returns a tone to signal the caller to input additional generated digits of the called number.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Feature Group B	Trunk-side originating and terminating LATA access for which an originating subscriber dials a 950-WXXX number (where W=0, 1 and XXX is the carrier access code (CAC)), which is translated to a specific XXX carrier trunk group. Optional rotary dial service and ANI may be available.
Feature Group C	Trunk-side LATA access for AT&T-Communications generally on a direct basis between each end office (EO) and an AT&T-C switching system.
Feature Group D	Also referred to as equal access. It is trunk-side LATA access affording call supervision of an interexchange carrier, a uniform access code (10XXXXX), optional calling party identification, recording of access-charge billing details and presubscription to a customer specified interexchange carrier.
FX-IN	A nonswitched service where the customer of the company is connected to and receives switching service through central office equipment located in another exchange area.
FX-OUT	A switched service where facilities are provided from the central office out to the exchange boundary where it meets the line from a foreign exchange subscriber.
Host Switching System	A switching system that provides centralized control over most of the switching functions of one or more remote switching units. The host switching system usually provides trunk access to the operating company intraLATA networks.
Local Access Transport Area (LATA)	A geographic area within which an operating company may offer its telecommunications services.
Mobile Telephone	A service which provides radio telephone communication from a mobile vehicle to another vehicle or to a regular telephone.
Paging	A service which provides one-way signal or voice communication over a radio channel to a miniature receiver carried by the customer.
Pair	Two wires of a single circuit.
Pay Station	A telephone which normally requires all users to deposit one or more coins or use a credit card to complete a call.
Private Line Service	Channel or circuit rented for private use and not intended to be connected to the general distribution system.
Private Branch Exchange (PBX)	A manually, or operator controlled switching system, usually on the customer's premises, which serves that customer's telephones over a common group of lines from the central office.
Radio Common Carrier (RCC)	A company which furnishes public telecommunications service using one or more radio channels.
Remote Switching Unit (RSU)	An electronic switching system that is remote from its host or control office. All of the central control equipment for the RSU is located in the host switching system.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Route Miles	<p>Total number of route miles (to the nearest mile) of operating plant facilities including drop wire in the exchange. One route mile may consist of:</p> <ol style="list-style-type: none">1. One mile of roadway with any combination of outside plant facilities on any number of rights-of-way.2. One mile of a cross country route with any combination of outside plant facilities.3. One mile of point-to-point microwave or radio link.4. One mile of plant on either side of a limited access highway or natural barrier, such as a navigable waterway.5. One mile of joint use line where the utility either owns the facility or leases space.
Stand Alone Switch	<p>A central office switch which has no remote switching units (RSUs) subtending it.</p>
Trunk	<p>A communications path connecting two switching systems in the establishment of an end-to-end connection.</p>
Wide Area Telephone Service (WATS)	<p>Customer leased access line or lines connected to the nationwide network over which an unlimited number of calls can be made for a fixed monthly charge.</p>
Wire Center	<p>The location of one or more local switching systems. A point at which customers' loops converge.</p>

ABBREVIATIONS USED IN ANNUAL REPORTS

Acct	.....	Account
Accum	.....	Accumulated
Acq	.....	Acquisition
Admin	.....	Administrative
Alloc	.....	Allocation
Amort	.....	Amortization
 CO	.....	Central Office
 Depr	.....	Depreciation
 Equip	.....	Equipment
Exp	.....	Expenses
EOY	.....	End of Year
 FOY	.....	First of Year
 Info	.....	Information
ITC	.....	Investment Tax Credit
 Misc	.....	Miscellaneous
 Nonoper	.....	Nonoperating
Nonreg	.....	Nonregulated
 Oper	.....	Operating
Opns	.....	Operations
Orig	.....	Originating
 Prop	.....	Property
 Receiv	.....	Receivable
Reg	.....	Regulated
Rev	.....	Revenues
 Svcs	.....	Services
 Telecom	.....	Telecommunications
Term	.....	Terminating
TPIS	.....	Telecommunications Plant in Service
TPUC	.....	Telecommunications Plant Under Construction
 Uncoll	.....	Uncollectible

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STOCKBRIDGE & SHERWOOD TELEPHONE COMPANY
Utility Location: PO BOX 5158
P.O. BOX 5158
MADISON, WI 53717-1707

Utility Web Site Address:

When was utility organized?: 06/13/1906

Report any change in name and the effective date:

Officer in charge of correspondence concerning this report

Name: JOHN R. ERPENBACH
Title: ASSISTANT TREASURER

Office Address: 301 S. WESTFIELD RD
P.O. BOX 5158
MADISON, WI 53705-0158

Fax Number: (608) 664 - 4519
Telephone Number: (608) 664 - 4289
Email Address: john.erpenbach@tdstelecom.com

Individual or firm, if other than utility employee, preparing this report

Name: MR STEVE M. TOWNE
Title: ACCOUNTANT
Firm: TDS TELECOM
Office Address: 301 S WESTFIELD RD
P.O. BOX 5158
MADISON, WI 53705-0158

Fax Number: (608) 664 - 4519
Telephone Number: (608) 664 - 4352
Email Address: steven.towne@tdstelecom.com

Person responsible for financial information contained in report

Name: JOHN R. ERPENBACH
Title: ASSISTANT TREASURER

Office Address: 301 S. WESTFIELD RD
P.O. BOX 5158
MADISON, WI 53705-0158

Fax Number: (608) 664 - 4519
Telephone Number: (608) 664 - 4289
Email Address: john.erpenbach@tdstelecom.com

Person responsible for statistical information contained in report

Name: VARIOUS CONTACTS
Title: XXXXX

Office Address: 301 S. WESTFIELD RD
P.O. BOX 5158
MADISON, WI 53705-0158

Fax Number: (608) 999 - 9999
Telephone Number: (608) 999 - 9999
Email Address:

IDENTIFICATION AND OWNERSHIP

List names, addresses, and number of shares held by persons owning 5 percent or more of outstanding voting securities. If any stock is held by a nominee, give known particulars as to the beneficial owner (See Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Name: TDS TELECOMMUNICATIONS CORPORATION
Address: 301 S WESTFIELD ROAD
MADISON, WI 53717-1707

Number of Shares Held: 14,993

Beneficial Owner: NONE

List companies owned, controlled, or operated and form and extent of such ownership, control or operation.

Company Name: NONE
Form of Interest: NONE
Extent Of Interest: NONE

INCOME STATEMENT - TOTAL COMPANY

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues (5000-5300)	3,052,851	2,565,276	1
Operating Expenses			
Plant Specific Operations Expense (6110-6410)	234,081	189,590	2
Plant Nonspecific Operations Expense	854,900	878,767	3
Customer Operations Expense (6610-6620)	501,834	452,837	4
Corporate Operations Expense (6710-6790)	412,270	401,211	5
Other Operating Income and Expense (7100)	432	280	6
Operating Taxes (7200)	444,876	283,712	7
Total Operating Expenses	2,447,529	2,205,837	8
Net Operating Income	605,322	359,439	9
Other Income			
Nonoperating Income and Expense (7300)	5,996	8,683	10
Nonoperating Taxes (7400)	4,052	2,237	11
Interest and Related Items (7500)	118,218	171,163	12
Extraordinary Items (7600)	0	0	13
Nonregulated Net Income (7990)	28,234	1,617	14
Total Nonoperating Income	(88,040)	(163,100)	15
Net Income	517,282	196,339	16

NOTES TO INCOME STATEMENT OR BALANCE SHEET

In the space provided below, disclose all material information not included elsewhere in this report that is necessary to make the financial statements clear and understandable. Included should be:

-
1. A summary of significant accounting policies. (The summaries should disclose, but not be limited to, the utility's accounting policies with regard to pension cost, unbilled revenues, depreciation, and income taxes.)

TELEPHONE PLANT

Telephone plant is stated as the original cost of construction including capitalized costs such as taxes, pensions, and other fringe benefits, and an allowance for funds used during construction (AFUDC).

DEPRECIATION

The company provides depreciation for financial reporting purposes using the straight-line method. Renewals and betterments of units of property are charged to telephone plant in service. The original cost of depreciable property retired, together with removal cost less any salvage realized, is charged to accumulated depreciation. Repairs and renewals of minor items of property are charged to maintenance expense. No gain or loss is recognized in connection with ordinary retirements of depreciable property.

REVENUES

Operating and nonoperating revenues are recognized when earned regardless of the period in which they are billed.

Compensation for all intrastate service is received through tariffed access charges billed to the long distance carrier and retained by the company.

Compensation for interstate access services is received through tariffed access charges filed by the National Exchange Carrier Association (NECA) with the Federal Communications Commission (FCC) on behalf of the member companies. These access charges are billed by the company to the interstate long distance carrier, and pooled with like revenues from all NECA member companies.

PENSION

The company is a member of the Telephone and Data Systems, Inc. Employees' Pension Trust I. This qualified, noncontributory defined contribution pension plan covers substantially all company employees. Under this plan, pension benefits and costs are funded currently.

INCOME TAXES

The company is included in the TDS consolidated federal income tax return. For financial reporting purposes, the company computes its federal income tax by applying the statutory rate to all its taxable income.

The company uses the full-normalization method for all timing differences with the resulting book-tax differences being provisioned through the deferred tax accounts. Deferred income taxes resulting from accelerated depreciation used for income tax purposes had previously been provided through the depreciation accounts. Such deferred taxes are credited to income as the related timing differences reverse. Investment tax credits

NOTES TO INCOME STATEMENT OR BALANCE SHEET

In the space provided below, disclose all material information not included elsewhere in this report that is necessary to make the financial statements clear and understandable. Included should be:

Income as the related timing differences reverse. Investment tax credits resulting from investments in qualifying telephone plant and equipment have been deferred and are being amortized to income over the service lives of the related property.

-
2. A summary of significant contingent assets and liabilities existing at year end, including a brief explanation of any action initiated by the Internal Revenue Service, Wisconsin Department of Revenue, or the utility involving a possible assessment or refund of taxes.

None.

-
3. The notes should include an explicit and precise explanation of any retained earnings restrictions and should state the amount of retained earnings affected by such restrictions.

The company is restricted from transferring funds to the parent or other affiliates in the form of cash dividends until certain financial requirements of its mortgage indentures have been met. At December 31, 2000, the company has invested \$200,000 with Telecommunications Technologies Fund, Inc., and could distribute up to \$1,425,837 to the parent or other affiliates in the form of cash dividends.

BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT ASSETS			
CASH AND EQUIVALENTS			
Cash and Equivalents (1120)*			1
Cash (1130)	201,430	152,219	2
Special Cash Deposits (1140)			3
Working Cash Advances (1150)	600	600	4
Temporary Investments (1160)	200,000		5
TOTAL CASH AND EQUIVALENTS	402,030	152,819	
RECEIVABLES AND ALLOWANCES FOR DOUBTFUL ACCOUNTS			
Telecommunications Accounts Receivable (1180)*	229,133	240,103	6
Accounts Receivable Allowance-Telecom (1181)*			7
Net: Telecommunications Accounts Receivable	229,133	240,103	
Other Accounts Receivable (1190)*	296,277	332,942	8
Accounts Receivable Allowance--Other (1191)*			9
Net: Other Accounts Receivable	296,277	332,942	
Notes Receivable (1200)*			10
Notes Receivable Allowance (1201)*			11
Net: Notes Receivable	0	0	
Interest and Dividends Receivable (1210)*	2,131	2,069	12
TOTAL REC AND ALLOW FOR DOUBTFUL ACCOUNTS	527,541	575,114	
SUPPLIES			
Inventories (1220)*	22,537	43,159	13
TOTAL SUPPLIES	22,537	43,159	
PREPAYMENTS			
Total Prepayments (1280)*			14
Prepaid Rents (1290)		333	15
Prepaid Taxes (1300)	2,653	2,687	16
Prepaid Insurance (1310)		0	17
Prepaid Directory Expenses (1320)	1,668	1,632	18
Other Prepayments (1330)	7,829	10,731	19
TOTAL PREPAYMENTS	12,150	15,383	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*	791	761	20
TOTAL OTHER CURRENT ASSETS	791	761	
TOTAL CURRENT ASSETS	965,049	787,236	
NONCURRENT ASSETS			
INVESTMENTS			
Investment in Affiliated Companies (1401)*	0	0	21
RTB Class B Stock (1402)*	8,400	8,400	22
Other Investments in Nonaffiliated Companies (1402)*	2,000	2,000	23
Nonregulated Investments (1406)*	18,355	21,700	24
Unamortized Debt Issuance Expense (1407)*	2,444	2,788	25
Sinking Funds (1408)*			26

BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
NONCURRENT ASSETS			
INVESTMENTS			
Other Noncurrent Assets (1410)*			27
TOTAL INVESTMENTS	31,199	34,888	
DEFERRED CHARGES			
Deferred Tax Regulatory Asset (1437)*	260	2,431	28
Deferred Maintenance and Retirements (1438)*			29
Deferred Charges (1439)*	(309)		30
TOTAL DEFERRED CHARGES	(49)	2,431	
TOTAL NONCURRENT ASSETS	31,150	37,319	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	10,679,981	10,422,134	31
Less: Accumulated Depreciation (3100)*	5,198,093	4,594,105	32
Less: Accumulated Amortization--Capitalized Leases (3410)*		0	33
Less: Accumulated Amortization--Leasehold Improvements (3420)*		0	34
Less: Accumulated Amortization--Intangible (3500)*			35
NET TELECOMMUNICATIONS PLANT IN SERVICE	5,481,888	5,828,029	
PROPERTY HELD FOR FUTURE USE			
Prop. Held for Future Telecommun. Use (2002)*			36
Less: Accumulated Depreciation--Held for Future Telecommunications Use (3200)*			37
NET PROPERTY HELD FOR FUTURE USE	0	0	
NONOPERATING PLANT			
Nonoperating Plant (2006)*			38
Less: Accumulated Depreciation--Nonoperating (3300)*			39
NET NONOPERATING PLANT	0	0	
TPUC			
TPUC (2003)*	35,466	12,469	40
TOTAL TPUC	35,466	12,469	
TELECOMMUNICATIONS PLANT ADJUSTMENT			
Telecommunications Plant Adjustment (2005)*			41
Less: Accumulated Amortization--Other (3600)*			42
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	0	0	
TOTAL PLANT	5,517,354	5,840,498	
TOTAL ASSETS AND OTHER DEBITS	6,513,553	6,665,053	

BALANCE SHEET - LIABILITIES (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT LIABILITIES			
Accounts Payable (4010)*	236,608	249,786	1
Notes Payable (4020)*		725,000	2
Advance Billing and Payments (4030)*	63,800	61,400	3
Customer Deposits (4040)*			4
Current Maturities--Long-Term Debt (4050)*	180,420	164,941	5
Current Maturities--Capital Leases (4060)*			6
Income Taxes--Accrued (4070)*	56,593	344	7
Other Taxes--Accrued (4080)*	11,353	10,506	8
Net Current Deferred Operating Income Taxes (4100)*	0	0	9
Net Current Deferred Nonoperating Income Taxes (4110)*			10
Other Accrued Liabilities (4120)*	12,867	13,041	11
Other Current Liabilities (4130)*	11,248	12,787	12
TOTAL CURRENT LIABILITIES	572,889	1,237,805	
LONG-TERM DEBT			
Funded Debt (4210)*	1,828,265	1,827,133	13
Premium on Long-Term Debt (4220)*			14
Discount on Long-Term Debt (4230)*			15
Reacquired Debt (4240)*			16
Obligations Under Capital Leases (4250)*			17
Advances from Affiliated Companies (4260)*	0	0	18
Other Long-Term Debt (4270)*			19
TOTAL LONG-TERM DEBT	1,828,265	1,827,133	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Long-Term Liabilities (4310)*	(1,112)	(2,767)	20
Unamortized Operating ITC--Net (4320)*			21
Unamortized Nonoperating ITC--Net (4330)*			22
Net Noncurrent Deferred Operating Income Taxes (4340)*	439,742	444,230	23
Net Deferred Tax Liability Adjustments (4341)*	259	2,430	24
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*			25
Other Deferred Credits (4360)*			26
Deferred Tax Regulatory Liability (4361)*	0	0	27
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	438,889	443,893	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	374,825	374,825	28
Additional Paid-in Capital (4520)*	41,548	41,548	29
Treasury Stock (4530)*			30
Other Capital (4540)*			31
Retained Earnings (4550)*	3,257,127	2,739,845	32
TOTAL STOCKHOLDERS' EQUITY	3,673,500	3,156,218	
TOTAL LIABILITIES AND OTHER CREDITS	6,513,543	6,665,049	

IMPORTANT CHANGES DURING THE YEAR

-
1. Estimated increase or decrease in annual revenues due to important rate changes, giving bases of estimates.

none

-
2. Additional matters of fact (not elsewhere provided for) which respondent may desire to include in its report.

none

AFFILIATE ABBREVIATIONS

In column (b) provide the abbreviation for the name of the affiliate shown in column (a). Limit abbreviations to 10 characters or less. Use these abbreviations when completing the affiliated interest schedules. Insert "Other" in the Abbreviations column if the activity to be reported for a particular record in the Affiliated Interest Transactions or Affiliated Assets and Liabilities schedule represents an aggregation of activity not exceeding the dollar or percentage limits set forth in the header of that schedule.

Name of Affiliate (a)	Abbreviations (b)	
Arcadia Telephone	ARCADIA	1
Badger Telephone	BADGER	2
Black Earth Telephone Company	BLK EARTH	3
Eastcoast Telephone	EASTCOAST	4
TDS Metrocom	METROCOM	5
Mt Vernon Telephone Company	MT VERNON	6
Other	OTH	7
Riverside Telephone Company	RIVERSIDE	8
Suttle Press, Inc.	SUTTLE	9
Telephone and Data Systems	TDS	10
TDS Telecommunications Corporation	TDS CORP	11
TDS Telecom, Inc.	TDS TEL	12
TDS Computing Services	TDS/CS	13
Telecommunications Technology Fund	TTF	14
Waunakee Telephone	WAUNAKEE	15

AFFILIATED INTEREST TRANSACTIONS

Provide a summary of transactions under established affiliated interest contracts and arrangements (see Wis. Stat. § 196.52, for "affiliated interest" definitions). Use the space below to report transactions with individual affiliates and multiple affiliated interest agreements or, at the utility's option, with individual affiliates and a single agreement. Activity associated with affiliated contracts or arrangements not in excess of \$25,000 or 5 percent of the equity of the utility, whichever is smaller, may be aggregated in a single record. For utilities whose intrastate gross operating revenues of the previous year exceeded \$100,000,000, individual contracts or arrangements not exceeding \$100,000 may be aggregated in a single record. Where an affiliate is both providing and receiving service use one record to show billings to and a second record for billings from. When billings to or from an affiliate are recorded on the books of the utility, the records underlying such billings shall be sufficient to show all the detail maintained to identify the associated accounts related to the billing.

Particulars (a)	(b)	(c)	(d)	(e)	
Docket	Various	Various	Various	Various	
Name of Affiliate	OTH	OTH	SUTTLE	TDS CORP	1
Designate whether billed to or from:	FROM	TO	FROM	FROM	2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C	M	C	3
Total Dollar Activity	---CONF---	---CONF---	---CONF---	---CONF---	4
Percent of affiliate's business billed to all affiliated regulated utilities	---CONF---	---CONF---	---CONF---	---CONF---	5
If cost based, rate of return on equity or markup incorporated in billings	---CONF---	---CONF---	---CONF---	---CONF---	6
Footnotes					

Particulars (a)	(b)	(c)	(d)	(e)	
Docket	Various	Various			
Name of Affiliate	TDS TEL	TDS/CS			1
Designate whether billed to or from:	FROM	FROM			2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C			3
Total Dollar Activity	---CONF---	---CONF---			4
Percent of affiliate's business billed to all affiliated regulated utilities	---CONF---	---CONF---			5
If cost based, rate of return on equity or markup incorporated in billings	---CONF---	---CONF---			6
Footnotes					

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)	
GENERAL SUPPORT ASSETS				
Land	2111	10,017		1
Motor Vehicles	2112	139,576		2
Aircraft	2113	30,199		3 A
Special Purpose Vehicles	2114	0		4
Garage Work Equipment	2115	0		5
Other Work Equipment	2116	84,843	7,193	6
Buildings	2121	319,505		7
Furniture	2122	0		8
Office Equipment	2123	4,699	0	9
General Purpose Computers	2124	579,687	51,392	10
TOTAL--GENERAL SUPPORT ASSETS:		1,168,526	58,585	
CENTRAL OFFICE ASSETS				
Analog Electronic Switching	2211	0		11
Digital Electronic Switching	2212	2,092,106	9,121	12
Electro-Mechanical Switching	2215	0	0	13
Operator Systems	2220	0		14
Radio Systems	2231	0	0	15
Circuit Equipment	2232	1,489,788	24,193	16
TOTAL--CENTRAL OFFICE ASSETS:		3,581,894	33,314	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311	0		17
Customer Premises Wiring	2321	0		18
Large Private Branch Exchanges	2341	0		19
Public Telephone Terminal Equipment	2351	0		20
Other Terminal Equipment	2362	0		21
TOTAL--INFORMATION ORIG/TERM ASSETS:		0	0	
CABLE WIRE FACILITIES ASSETS				
Poles	2411	12,175		22 A
Aerial Cable	2421	141,855	165	23 A
Underground Cable	2422	9,126	0	24 A
Buried Cable	2423	5,445,651	262,254	25 A
Submarine Cable	2424	0	0	26
Deep Sea Cable	2425	0		27
Intrabuilding Network Cable	2426	0	0	28
Aerial Wire	2431	13,019		29
Conduit Systems	2441	49,889		30 A
TOTAL--CABLE WIRE FACILITIES ASSETS:		5,671,715	262,419	
AMORTIZABLE ASSETS				
Capital Leases	2681	0		31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2111			10,017	1
2112	38,308		101,268	2
2113		(10,067)	20,132	3 A
2114			0	4
2115			0	5
2116			92,036	6
2121			319,505	7
2122			0	8
2123	0	0	4,699	9
2124	8,360		622,719	10
	46,668	(10,067)	1,170,376	
2211			0	11
2212	0	0	2,101,227	12
2215	0	0	0	13
2220			0	14
2231	0	0	0	15
2232	0	0	1,513,981	16
	0	0	3,615,208	
2311			0	17
2321			0	18
2341			0	19
2351			0	20
2362			0	21
	0	0	0	
2411	56	(209)	11,910	22 A
2421	5,119	960	137,861	23 A
2422	0	(8,096)	1,030	24 A
2423	33,614	11,780	5,686,071	25 A
2424	0	0	0	26
2425			0	27
2426	0	0	0	28
2431			13,019	29
2441		(5,383)	44,506	30 A
	38,789	(948)	5,894,397	
2681			0	31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)
AMORTIZABLE ASSETS			
Leasehold Improvements	2682	0	32
Intangibles	2690	0	33
TOTAL--AMORTIZABLE ASSETS:		0	0
TOTAL TELECOM. PLANT IN SERVICE	2001	10,422,135	354,318
Less: Allocation to Nonregulated Activity - EOY	2001		34
NET REG. TOTAL TELE. PLANT IN SERV. - EOY	2001		

Explain all amounts shown in column (g).

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2682			0	32
2690			0	33
	0	0	0	
	85,457	(11,015)	10,679,981	
2001			10,679,983	34
			(2)	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)

Report telecommunications plant data for each subaccount where primary plant accounts have subclassifications. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. Any other separate accounting for telephone plant at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subaccount (b)	Balance FOY (c)	Additions (d)	
Office Support Equipment	2123.1	4,699		1
Company Communications Equipment	2123.2	0		2
Software	2212.1	197,421	6,012	3
Digital Switching - Central Office	2212.2	1,713,124	3,109	4
Digital Switching - Remote	2212.3	181,561		5
Step by Step Switching	2215.1	0		6
Crossbar Switching	2215.2	0		7
Satellite and Earth Station Facilities	2231.1	0		8
Other Radio Facilities	2231.2	0		9
Digital Circuit Equipment	2232.1	1,223,313	24,193	10
Analog Circuit Equipment	2232.2	0		11
Light Wave Circuit Equipment	2232.3	266,475		12
Aerial Cable - Nonmetallic	2421.1	0		13
Aerial Cable - Metallic	2421.2	141,855	165	14 A
Underground Cable - Nonmetallic	2422.1	3,074		15 A
Underground Cable - Metallic	2422.2	6,052		16 A
Buried Cable - Nonmetallic	2423.1	446,462	39,532	17 A
Buried Cable - Metallic	2423.2	4,999,189	222,722	18 A
Submarine Cable - Nonmetallic	2424.1	0		19
Submarine Cable - Metallic	2424.2	0		20
Intrabuilding Cable - Nonmetallic	2426.1	0		21
Intrabuilding Cable - Metallic	2426.2	0		22

Explain all amounts shown in column (g).

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)
(cont.)

Subaccount (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2123.1			4,699	1
2123.2			0	2
2212.1			203,433	3
2212.2			1,716,233	4
2212.3			181,561	5
2215.1			0	6
2215.2			0	7
2231.1			0	8
2231.2			0	9
2232.1			1,247,506	10
2232.2			0	11
2232.3			266,475	12
2421.1			0	13
2421.2	5,119	960	137,861	14 A
2422.1		(2,044)	1,030	15 A
2422.2		(6,052)	0	16 A
2423.1		25,766	511,760	17 A
2423.2	33,614	(13,986)	5,174,311	18 A
2424.1			0	19
2424.2			0	20
2426.1			0	21
2426.2			0	22

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
GENERAL SUPPORT ASSETS					
Motor Vehicles	2112	70,479	11.43	13,233	1
Aircraft	2113	21,853	.0	2,782	2A
Special Purpose Vehicles	2114	0		0	3
Garage Work Equipment	2115	0		0	4
Other Work Equipment	2116	42,800	7.14	6,361	5
Buildings	2121	109,678	3.3	10,548	6
Furniture	2122	0	10.0	0	7
Office Equipment	2123	3,592	9.5	444	8J
General Purpose Computers	2124	337,853	13.0	74,781	9
Total-- GENERAL SUPPORT ASSETS		586,255		108,149	0
CENTRAL OFFICE ASSETS					
Analog Electronic Switching	2211	0		0	10
Digital Electronic Switching	2212	1,377,248	8.4799	175,406	11
Electro-Mechanical Switching	2215	0			12
Operator Systems	2220	0		0	13
Radio Systems	2231	0			14
Circuit Equipment	2232	843,158	8.3999	125,249	15
Total-- CENTRAL OFFICE ASSETS		2,220,406		300,655	0
INFORMATION ORIG/TERM ASSETS					
Station Apparatus	2311	0		0	16
Customer Premises Wiring	2321	0		0	17
Large Private Branch Exchanges	2341	0		0	18
Public Telephone Terminal Equipment	2351	0	13.6	0	19
Other Terminal Equipment	2362	0		0	20
Total-- INFORMATION ORIG/TERM ASSETS		0		0	0
CABLE WIRE FACILITIES ASSETS					
Poles	2411	987	11.7	1,420	21
Aerial Cable	2421	109,477	5.07	7,109	22
Underground Cable	2422	1,145	4.4	367	23J
Buried Cable	2423	1,663,691	4.97	270,182	24
Submarine Cable	2424	0			25
Deep Sea Cable	2425	0		0	26
Intrabuilding Network Cable	2426	0			27
Aerial Wire	2431	6,894	12.5	1,632	28

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
CABLE WIRE FACILITIES ASSETS					
Conduit Systems	2441	5,250	3.03	1,498	29
Total-- CABLE WIRE FACILITIES ASSETS		1,787,444		282,208	0
Total Accumulated Depreciation	3100	4,594,105		691,012	0
Less: Allocation to Nonregulated Activity - Columns e, f and I	3100				30
Net Regulated Total Accum Depreciation - 3100					
Columns e, f and I					

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2112	38,308		8,500		53,904	1
2113				(10,067)	14,568	2 A
2114					0	3
2115					0	4
2116					49,161	5
2121					120,226	6
2122					0	7
2123	0				4,036	8 J
2124	8,360				404,274	9
	46,668	0	8,500	(10,067)	646,169	
2211					0	10
2212	0				1,552,654	11
2215	0				0	12
2220					0	13
2231	0				0	14
2232	0				968,407	15
	0	0	0	0	2,521,061	
2311					0	16
2321					0	17
2341					0	18
2351					0	19
2362					0	20
	0	0	0	0	0	
2411	56				2,351	21
2421	5,119				111,467	22
2422	0				1,512	23 J
2423	33,614				1,900,259	24
2424	0				0	25
2425					0	26
2426	0				0	27
2431					8,526	28

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2441					6,748	29
	38,789	0	0	0	2,030,863	
3100	85,457	0	8,500	(10,067)	5,198,093	
3100						30
3100						

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS)

Where subclassifications of primary plant accounts are used, report below the accumulated depreciation details for each subaccount. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. Any other separate accounting for telephone accumulated depreciation at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subacct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)	
Office Support Equipment	2123.1	3,592	9.5	444		1
Company Communications Equipment	2123.2	0	14.3			2
Software	2212.1	108,840	25.0	49,186		3
Digital Switching - Central Office	2212.2	1,098,886	6.86	119,628		4
Digital Switching - Remote	2212.3	169,522	6.6	6,592		5
Step by Step Switching	2215.1	0				6
Crossbar Switching	2215.2	0				7
Satellite and Earth Station Facilities	2231.1	0				8
Other Radio Facilities	2231.2	0				9
Digital Circuit Equipment	2232.1	750,190	8.3999	102,869		10
Analog Circuit Equipment	2232.2	0				11
Light Wave Circuit Equipment	2232.3	92,968	8.3999	22,380		12
Aerial Cable - Nonmetallic	2421.1	0				13
Aerial Cable - Metallic	2421.2	109,477	5.07	7,109		14
Underground Cable - Nonmetallic	2422.1	136	4.4	125		15
Underground Cable - Metallic	2422.2	1,009	4.4	242		16 J
Buried Cable - Nonmetallic	2423.1	86,577	4.4	19,739		17
Buried Cable - Metallic	2423.2	1,577,114	5.0	250,443		18
Submarine Cable - Nonmetallic	2424.1	0				19
Submarine Cable - Metallic	2424.2	0				20
Intrabuilding Cable - Nonmetallic	2426.1	0				21
Intrabuilding Cable - Metallic	2426.2	0				22

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS) (cont.)

Subacct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2123.1					4,036	1
2123.2					0	2
2212.1					158,026	3
2212.2					1,218,514	4
2212.3					176,114	5
2215.1					0	6
2215.2					0	7
2231.1					0	8
2231.2					0	9
2232.1					853,059	10
2232.2					0	11
2232.3					115,348	12
2421.1					0	13
2421.2	5,119				111,467	14
2422.1					261	15
2422.2					1,251	16J
2423.1					106,316	17
2423.2	33,614				1,793,943	18
2424.1					0	19
2424.2					0	20
2426.1					0	21
2426.2					0	22

NET DEFERRED OPERATING INCOME TAXES (ACCT. 1350, 1410, 1437, 4100, 4340, 4341 & 4361)

This schedule should be used to report the deferred operating income tax portion of the stated accounts.
Credit amounts should be shown in ().

Particulars (a)	Balance EOY (b)	
PROPERTY RELATED		
Other Current Assets (1350)		1
Other Noncurrent Assets (1410)		2
Deferred Tax Regulatory Asset (1437)	260	3
Net Current Deferred Operating Income Taxes (4100)		4
Net Noncurrent Deferred Operating Income Taxes (4340)	(439,742)	5
Net Deferred Tax Liability Adjustments (4341)	(259)	6
Deferred Tax Regulatory Liability (4361)		7
Net Property Related Deferred Operating Income Taxes	(439,741)	
Less: Allocation to Nonregulated Activity	0	8
Net Regulated Total Property Related Deferred Operating Income Taxes	(439,741)	
NONPROPERTY RELATED		
Other Current Assets (1350)	791	9
Other Noncurrent Assets (1410)		10
Deferred Tax Regulatory Asset (1437)		11
Net Current Deferred Operating Income Taxes (4100)		12
Net Noncurrent Deferred Operating Income Taxes (4340)		13
Net Deferred Tax Liability Adjustments (4341)		14
Deferred Tax Regulatory Liability (4361)		15
Total Nonproperty Related Deferred Operating Income Taxes	791	

RETAINED EARNINGS (ACCT. 4550)

Particulars (a)	This Year (b)	Last Year (c)	
Balance-First of Year	2,739,845	2,543,506	1
Changes:			
Balance Transferred from Income	517,282	196,339	2
Dividends Declared:			
Common		0	3
Preferred		0	4
Total Dividends Declared	0	0	
Miscellaneous Debits to Retained Earnings		0	5
Miscellaneous Credits to Retained Earnings		0	6
Balance--End of Year	<u>3,257,127</u>	<u>2,739,845</u>	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
LOCAL NETWORK SERVICES REVENUES			
Basic Local Service Revenue (5000)*			1
Basic Area Revenue (5001)	1,058,571	1,000,524	2
Optional Extended Area Revenue (5002)	3,794	748	3
Cellular Mobile Revenue (5003)			4
Other Mobile Services Revenue (5004)		92	5
Public Telephone Revenue (5010)			6
Local Private Line Revenue (5040)	14,284	2,296	7 G
Customer Premises Revenue (5050)	2,368	235	8
Other Local Exchange Revenue (5060)	526,482	135,755	9 H
Other Local Exchange Revenue Settlements (5069)			10
TOTAL BASIC LOCAL SERVICE REVENUE (5000)	1,605,499	1,139,650	
NETWORK INTERSTATE ACCESS SERVICES REV.			
End User Revenue (5081)*	162,063	146,792	11
Switched Access Revenue (5082)*	493,924	505,868	12
Special Access Revenue (5083)*	35,887	24,427	13 I
TOTAL INTERSTATE ACCESS REVENUES (5080)	691,874	677,087	
NETWORK INTRASTATE ACCESS SERVICES REV.			
End User Revenue (5084.1)*			14
Switched Access Revenue (5084.2)*	573,180	562,680	15
Special Access Revenue (5084.3)*	36,701	40,736	16
TOTAL INTRASTATE ACCESS REVENUES (5084)	609,881	603,416	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*			17
Long Distance Inward-Only Revenue (5111)			18
Long Distance Outward-Only Revenue (5112)			19
Unidirectional Long Distance Revenue (5110)	0	0	
Long Distance Private Network Revenues			
Subvoice Grade Revenue (5121)			20
Voice Grade Revenue (5122)			21
Audio Program Grade Revenue (5123)			22
Video Program Grade Revenue (5124)			23
Digital Transmission Revenue (5125)			24
Switching Revenue (5126)			25
Other Revenue (5128)			26
Other Revenue Settlements (5129)			27
Total Long Distance Private Network Revenue	0	0	
Other Long Distance Revenue (5160)			28
Other Long Distance Revenue Settlements (5169)			29
TOTAL LONG DISTANCE NET. SERVICES MESSAGE REV.	0	0	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
MISCELLANEOUS REVENUES			
Directory Revenue (5230)*	---CONF---	---CONF---	30
Rent Revenue (5240)*	---CONF---	---CONF---	31
Corporate Operations Revenue (5250)*	---CONF---	---CONF---	32
Miscellaneous:			
Miscellaneous Revenue (5260)*	---CONF---	---CONF---	33
Special Billing Arrangements Revenue (5261)	---CONF---	---CONF---	34
Customer Operations Revenue (5262)	---CONF---	---CONF---	35
Plant Operations Revenue (5263)	---CONF---	---CONF---	36
Other Incidental Regulated Revenue (5264)	---CONF---	---CONF---	37
Other Revenue Settlements (5269)	---CONF---	---CONF---	38
Total Miscellaneous Revenue (5260)	---CONF---	---CONF---	
Interstate Billing and Collection Revenue*	---CONF---	---CONF---	39
Intrastate Billing and Collection Revenue*	---CONF---	---CONF---	40
Total Carrier Billing and Collection Revenue (5270)*	---CONF---	---CONF---	
Nonregulated Operating Revenue (5280)**	---CONF---	---CONF---	41
TOTAL MISCELLANEOUS REVENUES	149,736	149,115	
GROSS OPERATING REVENUES	3,056,990	2,569,268	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*			42
Uncollectible Revenue--Telecommunications (5301)	4,412	3,992	43
Uncollectible Revenue--Other (5302)	(273)		44
TOTAL UNCOLLECTIBLE REVENUE (5300)	4,139	3,992	
TOTAL OPERATING REVENUES	3,052,851	2,565,276	

** Account 5280 is to be used only by those companies subject to dual jurisdiction.

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (b)	Total Last Year (c)	
PLANT SPECIFIC OPERATIONS EXPENSE			
Total Network Support Expense (6110)	9,546	8,539	1
Less: Nonregulated		0	2
Net Regulated	9,546	8,539	3
Total General Support Expense (6120)	46,248	41,310	4
Less: Nonregulated		0	5
Net Regulated	46,248	41,310	6
Total Central Office Switching Expense (6210)	76,566	66,329	7
Less: Nonregulated		0	8
Net Regulated	76,566	66,329	9
Total Operator Systems Expense (6220)		0	10
Less: Nonregulated		0	11
Net Regulated	0	0	12
Total Central Office Transmission Expenses (6230)	9,762	16,464	13
Less: Nonregulated		0	14
Net Regulated	9,762	16,464	15
Total Information Orig. / Term. Expense (6310)		0	16
Less: Nonregulated		0	17
Net Regulated	0	0	18
Total Cable and Wire Fac. Expense (6410)	91,959	56,948	19
Less: Nonregulated		0	20 D
Net Regulated	91,959	56,948	21
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	234,081	189,590	
Less: Nonregulated	0	0	
Net Regulated	234,081	189,590	
PLANT NONSPECIFIC OPERATIONS EXPENSE			
Total Other Property, Plant and Equip. Exp. (6510)	5,424	5,753	22
Less: Nonregulated		0	23
Net Regulated	5,424	5,753	24
Total Network Operations Expense (6530)	149,331	166,891	25
Less: Nonregulated		0	26
Net Regulated	149,331	166,891	27
Access Expense (6540)	11,797	24,548	28
Less: Nonregulated		0	29 E
Net Regulated	11,797	24,548	30
Total Depreciation and Amortization Expense (6560)	688,348	681,575	31
Less: Nonregulated		0	32
Net Regulated	688,348	681,575	33
TOTAL PLANT NONSPECIFIC OPERATIONS EXP.	854,900	878,767	
Less: Nonregulated	0	0	
Net Regulated	854,900	878,767	

EXPENSES - CLASS A & B

Particulars (a)	Total This Year (b)	Total Last Year (c)	
CUSTOMER OPERATIONS EXPENSE			
Total Marketing (6610)	139,288	110,334	34
Less: Nonregulated		0	35 F
Net Regulated	139,288	110,334	36
Total Services (6620)	362,546	342,503	37
Less: Nonregulated		0	38
Net Regulated	362,546	342,503	39
TOTAL CUSTOMER OPERATIONS EXPENSE	501,834	452,837	
Less: Nonregulated	0	0	
Net Regulated	501,834	452,837	
CORPORATE OPERATIONS EXPENSE			
Total Exec. and Planning (6710)	94,589	78,857	40
Less: Nonregulated		0	41
Net Regulated	94,589	78,857	42
Total General and Administrative (6720)	317,681	322,354	43
Less: Nonregulated		0	44
Net Regulated	317,681	322,354	45
Provision for Uncollectible Notes Receiv. (6790)		0	46
Less: Nonregulated		0	47
Net Regulated	0	0	48
TOTAL CORPORATE OPERATIONS EXPENSE	412,270	401,211	
Less: Nonregulated	0	0	
Net Regulated	412,270	401,211	
TOTAL EXPENSES	2,003,085	1,922,405	
Less: Nonregulated	0	0	
Net Regulated	2,003,085	1,922,405	

EXPENSES - CLASS A & B (DETAIL)

Particulars (a)	Total This Year (b)	Total Last Year (c)	
Property Held for Future Tele. Use Exp. (6511)	5,424	5,753	1
Provisioning Expense (6512)		0	2
Total: Reported in Account 6510	5,424	5,753	
Depreciat. Exp.--Tele. Plant in Service (6561)	685,566	678,793	3
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562)		0	4
Amortization Expense--Tangible (6563)		0	5
Amortization Expense--Intangible (6564)		0	6
Amortization Expense--Other (6565)	2,782	2,782	7
Total: Reported in Account 6560	688,348	681,575	

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to the telephone relay assessment.

Description (a)	This Year (b)	
Gross Operating Revenues	3,056,990	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year		3
Plus: Total Other Operating Income and (Expense) (7100)	432	4
Less: Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify): NONE	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	<u>3,057,422</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	1,605,499	1
Plus: Total Intrastate Access Revenues (5084)	609,881	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus: Intrastate Payphone Revenues	0	5
Plus (or Less) Other (please specify): NONE	0	6
Assessable Revenues for Universal Service Fund Assessment Purposes	<u>2,215,380</u>	

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to the telephone relay assessment.

Description (a)	This Year (b)	
Gross Operating Revenues	3,056,990	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year		3
Plus: Total Other Operating Income and (Expense) (7100)	432	4
Less: Nonregulated Operating Revenue (included in Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Net Write Off Amount (included on lines 2 and 3)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify): NONE	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	<u>3,057,422</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	1,605,499	1
Plus: Total Intrastate Access Revenues (5084)	609,881	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus: Intrastate Payphone Revenues	0	5
Plus (or Less) Other (please specify): NONE	0	6
Assessable Revenues for Universal Service Fund Assessment Purposes	<u>2,215,380</u>	

OTHER INCOME ACCOUNTS

Particulars (a)	This Year (b)	Last Year (c)	
OTHER OPERATING INCOME AND EXPENSE			
Total Other Oper. Income and (Expense) (7100)	432	280	1
OPERATING TAXES			
Operating Investment Tax Credits--Net (7210)			2
Operating Federal Income Taxes (7220)	277,364	83,592	3
Operating State and Local Income Taxes (7230)	63,557	17,100	4
Operating Other Taxes (7240)	110,796	148,009	5
Provision for Deferred Operating Income Taxes--Net (7250)	(6,841)	35,011	6
TOTAL OPERATING TAXES (7200)	444,876	283,712	
NONOPERATING INCOME AND EXPENSE			
Dividend Income (7310)	113	110	7
Interest Income (7320)	13,215	14,378	8
Income from Sinking and Other Funds (7330)			9
Allowance for Funds Used During Construction (7340)			10
Gains or (Losses) from the Disposition of Certain Property (7350)			11
Other Nonoperating Income (7360)		(151)	12
Special Charges (7370)	7,332	5,654	13
TOTAL NONOPERATING INCOME AND EXPENSE (7300)	5,996	8,683	
NONOPERATING TAXES			
Total Nonoperating Taxes (7400)	4,052	2,237	14
INTEREST AND RELATED ITEMS			
Total Interest and Related Items (7500)	118,218	171,163	15
EXTRAORDINARY ITEMS			
Extraordinary Items (7600)			16
NONREGULATED NET INCOME			
Nonregulated Net Income (7990)	28,234	1,617	17

NONREGULATED ACTIVITIES

List the type of nonregulated activities that the company is involved in.

Nonregulated Activity (a)	
Sale, installation and maintenance of Direct Broadcast Satellite (DBS)	1
Sale, Leasing, installation and maintenance of 1&2 line phones.	2
Sale, leasing, installation and maintenance of data modems.	3
Sale, leasing, installation and maintenance of key systems.	4
Sale, leasing, installation and maintenance of PBXs.	5
Sales and leasing of mobile equipment where the tariff allows.	6
Sales and leasing of pager equipment where the tariff allows.	7

DISTRIBUTION OF SALARIES AND WAGES

Description (a)	Amount (b)	
Regulated Expense	178,271	1
All Other Accounts	93,383	2
Total Salaries and Wages	271,654	3

TELEPHONE CALLS AND MINUTES OF USE PER MONTH

Enter average number, in thousands, of calls and minutes of use per month. The averages may be based on actual counts taken periodically during the year. Please provide level of detail available.

Item (a)	Telephone Calls (000's) (b)	Minutes of Use (000's) (c)	
LOCAL			
Intra-Exchange			1
Extended Area Service			2
Extended Community Calling			3
Other Local-Undefined	628	3,355	4
Total Local	628	3,355	
TOLL			
Toll	380	1,330	5
Total Toll	380	1,330	
Total Local & Toll	1,008	4,685	

ACCESS USAGE

Enter number, in thousands, of Billed Minutes.

Description (a)	Billed Minutes (000's)				
	Interstate InterLATA (b)	Intrastate InterLATA (c)	Intrastate IntraLATA (d)	Interstate IntraLATA (e)	
Feature Group A -- Orig.		110			1
Feature Group A -- Term.					2
Feature Group B -- Orig.	1				3
Feature Group B -- Term.	16	3	1		4
Feature Group C -- Orig.					5
Feature Group C -- Term.					6
Feature Group D -- Orig.	2,989	3,852	1,600		7
Feature Group D -- Term.	2,071	2,712	1,850		8

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - fiber optics	40	1
Strand miles of plant - fiber optics	811	2
Route miles of plant - microwave		3

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	3	2	1
56 kbps	3	1	2
64 kbps (DS0)	0		3 C,K
1.54 Mbps (DS-1)	9	0	4 K
45 Mbps (DS-3)	0		5 C,K
SONET OC-1	0		6 C,K
SONET OC-3	0		7 C,K
SONET OC-12	0		8 C,K
SONET OC-48	0		9 C,K
SONET OC-192	0		10 C,K

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - fiber optics	40	1
Strand miles of plant - fiber optics	811	2
Route miles of plant - microwave		3

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	3	2	1
56 kbps	3	1	2
64 kbps (DS0)	0		3 C,K
1.54 Mbps (DS-1)	9	0	4 K
45 Mbps (DS-3)	0		5 C,K
SONET OC-1	0		6 C,K
SONET OC-3	0		7 C,K
SONET OC-12	0		8 C,K
SONET OC-48	0		9 C,K
SONET OC-192	0		10 C,K

SERVICE DATA

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Business			
1 Party	297	332	3
2 Party	0	0	4
4 Party	0	0	5
PBX Trunks/System Trunks	1	1	6
Centrex Trunks	0	0	7
Centrex Lines	136	138	8
Key System Trunks	47	52	9
Mobile (Utility Provided Service)	0	0	10
Paging (Utility Provided Service)	0	0	11
FX-Out (Switched)	0	0	12
Pay Telephone	0	0	13
Coin-Operated Pay Telephone	0	0	14
Independent Pay Telephone Provider	0	0	15
Pay Stations - Public	0	0	16
- Semi-Public	0	0	17
- Cust. Owned	0	0	18
Other	0	0	19
Total Business Lines	481	523	20
Residential (Incl. Emp. Concess.)			
1 Party	2,885	2,983	22
2 Party	0	0	23
4 Party	0	0	24
FX-Out (Switched)	0	0	25
Other	0	0	26
Total Residential Lines	2,885	2,983	27
Total Bus & Res Lines	3,366	3,506	28
Company Used Lines	55	49	29
Total Lines Used	3,421	3,555	30

SERVICE DATA (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Miscellaneous			
WATS Lines - OutWATS	0	0	3
WATS Lines - 800 Service	0	0	4
FX-In-intraLATA	0	0	5
Special Access-intraLATA			6
(expressed in equiv. access lines)	7	3	7
Special Access-interLATA			8
(expressed in equiv. access lines)	199	222	9
Feature Group A Lines	0	0	10
Feature Group B Trunks	0	0	11
Feature Group C Trunks	0	0	12
Feature Group D Trunks	264	264	13
TSPS - Trunks	14	14	14
EAS - Trunks	307	335	15
Cellular Trunks (Pub. Sw. Net.)	0	0	16
Video Distance Learning			17
- discounted (special tariff)	0	0	18
Customers			
Business - 2 Party Customers	0	0	20
Business - 4 Party Customers	0	0	21
Residential - 2 Party Customers	0	0	22
Residential - 4 Party Customers	0	0	23
Other			
Total Central Office, Info. Orig./Term., & Cable			25
Wire Fac. Assets (based on physical location of plant)	9,253,611	9,509,605	27
Total Company Square Miles	131	131	28
Total Company Route Miles	321	321	29
Footnotes			30

SERVICE DATA - END OF YEAR

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	2360	4880	5160	5350	1
Business					2
1 Party	---CONF---	---CONF---	---CONF---	---CONF---	3
2 Party	---CONF---	---CONF---	---CONF---	---CONF---	4
4 Party	---CONF---	---CONF---	---CONF---	---CONF---	5
PBX Trunks/System Trunks	---CONF---	---CONF---	---CONF---	---CONF---	6
Centrex Trunks	---CONF---	---CONF---	---CONF---	---CONF---	7
Centrex Lines	---CONF---	---CONF---	---CONF---	---CONF---	8
Key System Trunks	---CONF---	---CONF---	---CONF---	---CONF---	9
Mobile (utility provided service)	---CONF---	---CONF---	---CONF---	---CONF---	10
Paging (utility provided service)	---CONF---	---CONF---	---CONF---	---CONF---	11
FX-Out (Switched)	---CONF---	---CONF---	---CONF---	---CONF---	12
Pay Telephone	---CONF---	---CONF---	---CONF---	---CONF---	13
Coin-Operated Pay Telephone	---CONF---	---CONF---	---CONF---	---CONF---	14
Independent Pay Telephone Provider	---CONF---	---CONF---	---CONF---	---CONF---	15
Pay Stations - Public	---CONF---	---CONF---	---CONF---	---CONF---	16
- Semi-Public	---CONF---	---CONF---	---CONF---	---CONF---	17
- Cust. Owned	---CONF---	---CONF---	---CONF---	---CONF---	18
Other	---CONF---	---CONF---	---CONF---	---CONF---	19
Total Business Lines	3	374	99	47	20
Residential (Incl. Emp. Concess.)					21
1 Party	---CONF---	---CONF---	---CONF---	---CONF---	22
2 Party	---CONF---	---CONF---	---CONF---	---CONF---	23
4 Party	---CONF---	---CONF---	---CONF---	---CONF---	24
FX-Out (Switched)	---CONF---	---CONF---	---CONF---	---CONF---	25
Other	---CONF---	---CONF---	---CONF---	---CONF---	26
Total Residential Lines	46	1,609	682	646	27
Total Bus & Res Lines	49	1,983	781	693	28
Company Used Lines	0	33	4	12	29
Total Lines Used	49	2,016	785	705	30

SERVICE DATA - END OF YEAR (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	2360	4880	5160	5350	1
Miscellaneous					2
WATS Lines - OutWATS	---CONF---	---CONF---	---CONF---	---CONF---	3
WATS Lines - 800 Service	---CONF---	---CONF---	---CONF---	---CONF---	4
FX-In-intraLATA	---CONF---	---CONF---	---CONF---	---CONF---	5
Special Access-intraLATA					6
(equiv. access lines)	---CONF---	---CONF---	---CONF---	---CONF---	7
Special Access-interLATA					8
(equiv. access lines)	---CONF---	---CONF---	---CONF---	---CONF---	9
Feature Group A Lines	---CONF---	---CONF---	---CONF---	---CONF---	10
Feature Group B Trunks	---CONF---	---CONF---	---CONF---	---CONF---	11
Feature Group C Trunks	---CONF---	---CONF---	---CONF---	---CONF---	12
Feature Group D Trunks	---CONF---	---CONF---	---CONF---	---CONF---	13
TSPS - Trunks	---CONF---	---CONF---	---CONF---	---CONF---	14
EAS - Trunks	0	239	0	96	15
Cellular Trunks (Pub. Sw. Net.)	---CONF---	---CONF---	---CONF---	---CONF---	16
Video Distance Learning					17
- discounted (special tariff)	0	0	0	0	18
Customers					19
Business - 2 Party Customers	0	0	0	0	20
Business - 4 Party Customers	0	0	0	0	21
Residential - 2 Party Customers	0	0	0	0	22
Residential - 4 Party Customers	0	0	0	0	23
Other					24
Exchange C.O., Info. Orig./Term., & Cable					25
Wire Fac. Assets (based on physical location of plant)	55,122	6,013,703	1,285,767	2,155,013	26
Exchange Square Miles	3	50	25	53	27
Exchange Route Miles	6	141	57	117	28
Footnotes					29
					30

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Alcatel	AL	1
ATTC	ATT	2
GTE	GTE	3
ITT	ITT	4
Lucent	ATT/LUC	5
Nippon Electric	NEC	6
Northern Telecom	NTI	7
Siemens	SI	8
Stromberg-Carlson	SC	9
VIDAR	VI	10

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Equipment Type (a)	Abbreviation (b)	
Electromechanical	EM	1
Electronic--Analog	A	2
Electronic--Digital	D	3
Electronic--Video	V	4

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Alcatel	AL	1
ATTC	ATT	2
GTE	GTE	3
ITT	ITT	4
Lucent	ATT/LUC	5
Nippon Electric	NEC	6
Northern Telecom	NTI	7
Siemens	SI	8
Stromberg-Carlson	SC	9
VIDAR	VI	10

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Equipment Type (a)	Abbreviation (b)	
Electromechanical	EM	1
Electronic--Analog	A	2
Electronic--Digital	D	3
Electronic--Video	V	4

CENTRAL OFFICE DATA - END OF YEAR

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	HILBERT	SHERWOOD	STOCKBRIDGE	TISCH MILLS	1
PSCW Exchange ID	2360	4880	5160	5350	2
Central Office Name	HILBERT	SHERWOOD	STOCKBRIDGE	TISCH MILLS	3
PSCW Central Office ID	1	1	1	1	4
Manufacturer of COE (Page 54)	SW	NTI	NTI	NTI	5
Year COE Installed	0	1990	1990	1991	6
Type of Equipment (Page 54)	SW	D	D	D	7
(S)tandalone, (H)ost, (R)emote	S	H	R	H	8
Remote Host PSCW Exchange ID			4880		9
Remote Host PSCW Central Office ID			1		10
COE Generic Software Release No.	SWITCHER	411.20	rmt	411.20	11
SS7?	No	Yes	Yes	Yes	12
9-1-1?	No	Yes	Yes	Yes	13
Access Lines - In Use	49	2,016	785	705	14
- Equipped	51	2,016	1,024	722	15
- Wired	51	2,016	1,024	722	16
Trunks - In Use	0	444	0	198	17
- Equipped	0	720	0	288	18
- Wired	0	720	0	288	19
ISDN Available?	No	No	No	No	20
ISDN Lines - In Use (BRI)	---CONF---	---CONF---	---CONF---	---CONF---	21
- In Use (PRI)	---CONF---	---CONF---	---CONF---	---CONF---	22
Switched 56 Service?	Yes	Yes	Yes	Yes	23
Switched 56 lines in use	---CONF---	---CONF---	---CONF---	---CONF---	24
Digital Transmission Facilities: DS-1 - In Use	---CONF---	---CONF---	---CONF---	---CONF---	25
DS-3 - In Use	---CONF---	---CONF---	---CONF---	---CONF---	26
Advanced Data Service Available:					
Packet Switching?	No	No	No	No	27
SMDS?	No	No	No	No	28
Frame Relay?	No	No	No	No	29
ATM (Asynchronous Trans. Mode)?	No	No	No	No	30
Video Information - Service Available?	No	No	No	No	31
- In Use (# lines) ¹	---CONF---	---CONF---	---CONF---	---CONF---	32
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	0	120	8	76	33
No. of fiber strands working (LIT) in C.O.	---CONF---	---CONF---	---CONF---	---CONF---	34
No. of fiber strands for interoffice use	0	12	4	16	35
Miles of fiber sheath in wire center	0	24	4	12	36
Access Tandem Serving this C.O.:					
- C.O. Name	APPLETON	APPLETON	APPLETON	MILWAUKEE	37
- PSCW C.O. ID	0150-01	0150-01	0150-01	3420-01	38
Does this C.O. do access tandem switching?	No	No	No	No	39
Equal Access: InterLATA (1+)?	Yes	Yes	Yes	Yes	40
Equal Access: IntraLATA (1+)?	Yes	Yes	Yes	Yes	41
Footnotes					42

¹ Teleco provided end-to-end facility.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Schedule Footnotes

Schedule Line Footnotes

- A) Amounts listed on pages 23 and 25, in column (g) and pages 27 and 29, column (k) are reclasses between accounts or transfer with affiliates.
- B) Federal Income Tax payable to parent is recorded in a/c 4070100
- C) Contact John Erpenbach at (608) 664-4289 with questions on page 47, page 48 and page 49 Special Access Circuits only, page 50, page 51 lines 1-9, page 52 and page 53 lines 1-9. Contace Dave Esser at (608)664-4530 with questions on page 49 Outside Pland only, page 51 lines 10-30, page 53 lines 10-30 and page 55.
- D) During 2000, the cost maintaining cable went up
- E) During 2000, the threshold for amount for USAC payments went up. As a result, access expenses decreased.
- F) During 2000, there was an increase in salaries and wages.
- G) During 2000, there was an increase in T-1 lines that started in the month of Sept.
- H) This is due to an increase in High Cost Loop Fund in 2000.
 - I) Increase due to addition of special service circuits installed in 2000.
- J) Accumlated depreciation is greater than the asset balance becasue, per the WI PSC, we are allowed to depreciatie more than 100% of this account group.
- K) We do not have this type of cirucit in service